

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA,

Petitioner,

v.

NOELLE L. KELLER,

Respondent.

Civil A. No.

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, through its counsel, Kelly O. Hayes, United States Attorney for the District of Maryland, and S. Nicole Nardone, Assistant United States Attorney for that district, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

II.

Indira Persaud is a Revenue Officer of the Internal Revenue Service, employed in the Small Business/Self-Employed Division Central Compliance Area, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

The respondent, Noelle L. Keller, resides or is found at 916 Cold Spring Road, Baltimore, MD 21220, within the jurisdiction of this court.

IV.

Revenue Officer Persaud is conducting an investigation into the tax liability of Noelle L. Keller, for the Form 1040 for the calendar years ending December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012, December 31, 2013, December 31, 2014, December 31, 2015, and December 31, 2017, as is set forth in the Declaration of Revenue Officer Persaud attached hereto as **Exhibit 1**.

V.

The respondent, Noelle L. Keller, is in possession and control of testimony and other documents concerning the above-described investigation.

VI.

On January 27, 2025, an Internal Revenue Service summons was issued by Revenue Officer Persaud directing the respondent, Noelle L. Keller, to appear before Revenue Officer Persaud on February 27, 2025, at 31 Hopkins Plaza Room 930, GRP 16, Baltimore, MD 21201-2825 to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Noelle L. Keller, by Revenue Officer Persaud, on January 27, 2025. The summons and certificate of service are attached and incorporate as **Exhibit 2**.

VII.

On February 27, 2025, the respondent, Noelle L. Keller, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Persaud. *See* Exhibit 1.

VIII.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

IX.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

X.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Noelle L. Keller for Forms 1040 for the calendar years ending December 31, 2008, December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012, December 31, 2013, December 31, 2014, December 31, 2015, and December 31, 2017, as is evidenced by the declaration of Officer Persaud attached and incorporated as part of this petition.

XI.

Section 7602(a) of the Internal Revenue Code authorizes the IRS to issue summons "[f]or the purpose of ascertaining the correctness of any return, making a return where none has been made, determining liability of any person for any internal revenue tax ... or collecting any such liability." *Gangi v. United States*, 453 Fed.Appx. 255, 256 (3d Cir. 2011) (brackets and ellipses in

original) (citing 26 U.S.C. § 7602(a)). To establish a *prima facie* case for the enforcement of an IRS summons, the United States must show that the summons: (1) is issued for a legitimate purpose; (2) seeks information relevant to that purpose; (3) seeks information that is not already within the IRS's possession; and (4) all administrative steps required by the Internal Revenue Code have been followed. *United States v. Powell*, 379 U.S. 48, 57-58 (1964). The Declaration of Revenue Officer Persaud establishes the United States' *prima facie* case for the enforcement of the summons.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Noelle L. Keller, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Noelle L. Keller, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Persaud or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Persaud or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

KELLY O. HAYES
United States Attorney

/s/ S. Nicole Nardone

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Counsel for the United States

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 27th day of May, 2025, I sent a copy of the foregoing
by first-class mail to:

Noelle Keller
916 Cold Spring Road
Baltimore, Md 21220-4332

/s/ S. Nicole Nardone
S. Nicole Nardone